MAKHUDUTHAMAGA
LOCAL MUNICIPALITY

MAKHUDUTHAMAGA LOCAL MUNICIPALITY

Final Procedure Manual for Cashiers 2019/20

Table of Contents

1. Introduction 3
2. Procedures 3
3. Approvals 5

1. Introduction

a. The overall control over cash is of utmost importance due to the susceptibility of the resource to theft and possible fraudulent transactions. Cash is defined as: Actual cash, cheques, postal orders, and direct deposits into the Municipality's bank account.

b. All entrances that lead to the cashiers' area should at all times be locked to ensure that unauthorised persons do not gain entry.

2. Procedures

(a) The cashier is responsible for the control of cash funds in his / her possession during the day.

(b) Under no circumstances may private or any other unofficial monies be kept with the official cash. Cashiers are instructed to carry their personal monies on their person.

(c) Any unofficial monies found during a cash count, and any monies found in excess of the correct amount of the official cash, will be impounded and treated as surplus cash.

(d) Receipts should be issued in respect of unknown cash surpluses if and when such surpluses are detected

(e) Only current cheques must be receipted. No post dated cheques or stale cheques must be receipted. Such cheques (as well as cheques with errors) are to be handed to the Bookkeeper Income. Under no circumstances must these cheques be retained by the cashiers.

(f) A register of post dated and stale cheques should be completed by the Cashier and signed by the Bookkeeper Income on hand over.

(g) Receipts must indicate whether payment was made in cash, cheque or other.

(h) When cheque payments are made, the cheque must be stamped on the back and the receipt number written thereon.

(i) NO CHEQUE WHATSOEVER MUST BE CASHED

(j) All cancelled cheques should be recorded in a in a register and this should be regularly reviewed by the finance manager.

(k) Correct adjustments for cancelled cheques should be processed once it is recorded in the cancelled cheques register.

(l) No enquiries are to be handled by the cashier. All enquiries are to be referred to Accountant Income, Bookkeeper Income/Supervisor Cashier. The Cashier is only to be concerned with the receipting of money, and if any member of the

public is uncertain as to how his account was made up, or what his account number was, he is to be referred to Accountant Income. The debt collectors must then establish the correct information, write it down and hand the slip to the member of the public for production to the cashier.

(m) No persons are allowed in the cashier's office other than the members who have authority to do cash counts and who wish to enter for that purpose.

(n) The Cashier is responsible to make good any shortage in cash which may be found at the close of business or during any cash count.

(o) Cashiers must hand the receipts and any change to the member of public in a polite manner.

(p) Only when specifically requested to do so, or when payment has been received from a firm of attorneys, an agent, and an executor of an estate or a banking instituting must the receipts be posted back to payer. Receipts for refundable monies (deposits) must be posted back.

(q) The Cashier must ensure that documents attached to payments are returned to the respective sections for the initiation of the relevant action. The Cashier must consult with the Bookkeeper Income/Supervisor Cashier should he/she experience any difficulty herein.

(r) The cashier is to be present at all times during cash counts.

(s) The cashier counts the float separately and set aside from the rest of the cash.

(t) The cashier should count all the cash on hand and complete the cash section of the daily cash summary. Sign the summary as proof of the functions performed.

(u) The Bookkeeper Income/Supervisor Cashier should verify the correctness of the daily cash summary to the cash received and sign as evidence thereof.

(v) In the event of an electricity supply failure or when it becomes necessary to issue a provisional receipt, all such receipts must be replaced by issuing an official receipt for each one and the receipt number of the official receipt as well as the account number must be entered on the relevant copy receipt in the provisional receipt book. This must be done by 15h30 the same day unless alternate arrangements have been authorized by the Chief Financial officer or Manager (Income and Expenditure).

(w) Pre-numbered manual (provisional) receipts should be issued should the computerised system be out of order

(x) Provisional receipts may be issued after 15h30 only in emergencies. The payments received must be receipted on the next working day with the current day's takings.

(y) No monies are to be collected before or after the official public hours of the cashiers without the prior approval of the Chief Financial Officer. Please note

this does not affect members of the public who are already in the cash hall at close of business.

(z) Cashiers are referred to the Procedure Manual for details of the cashing-up procedure which must be adhered to.

(aa) Deposit books must be written up and ready for banking before close of business the same day.

(bb) All cheques should be endorsed with restrictive endorsement along with the municipality's designated bank deposit account number.

(cc) No cheque should be withheld from a scheduled deposit unless it is legally imperfect.

3. Approvals

Approvals:			
Position	**Signature**	**Name**	**Date**
Chairperson of the Council			
Municipal Manager			
Council Resolution Number:			